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APR 23 2004
DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATION

(X) Original () Supplemental () Substitute () PCT () DESIGN

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Title: ADJUSTABLE STEERING COLUMN

of which is described and claimed in:

(the attached specification, or
 the specification in application Serial No. 10/720,066, filed November 25, 2003, and with amendments through , or
 the specification in International Application No. , filed , and as amended on (if applicable).

I hereby state that I have reviewed and understand the content of the above-identified specification, including the claims, as amended by any amendment(s) referred to above.

I acknowledge my duty to disclose to the Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim priority benefits under Title 35, United States Code, §119 (and §172 if this application is for a Design) of any application(s) for patent or inventor's certificate listed below and have also identified below any application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

COUNTRY	APPLICATION NO.	DATE OF FILING	PRIORITY CLAIMED
Germany	102 61 538.1	December 23, 2002	YES

I hereby claim the benefit under Title 35, United States Code §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose information material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION SERIAL NO.	U.S. FILING DATE	STATUS: PATENTED, PENDING, ABANDONED

And I hereby appoint Michael R. Davis, Reg. No. 25,134; Matthew M. Jacob, Reg. No. 25,154; Warren M. Cheek, Jr., Reg. No. 33,367; Nils Pedersen, Reg. No. 33,145; Charles R. Watts, Reg. No. 33,142; Michael S. Huppert, Reg. No. 40,268; and Jeffrey R. Filipek, Reg. No. 41,471, who together constitute the firm of WENDEROTH, LIND & PONACK, L.L.P., as well as any other attorneys and agents associated with Customer No. 000513, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

I hereby authorize the U.S. attorneys and agents named herein to accept and follow instructions from Hefel & Hofmann, Patent Agents

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as to any action to be taken in the U.S. Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys and myself. In the event of a change in the persons from whom instructions may be taken, the U.S. attorneys named herein will be so notified by me.

Direct Correspondence to:		Direct Telephone Calls to:	
<p>CUSTOMER NO. 000513</p>		<p>WENDEROTH, LIND & PONACK, L.L.P. 2033 "K" Street, N.W., Suite 800 Washington, D.C. 20006-1021</p> <p>Phone:(202) 721-8200 Fax:(202) 721-8250</p>	
Full Name of First Inventor	FAMILY NAME KLUKOWSKI	FIRST GIVEN NAME Christoph	SECOND GIVEN NAME
Residence & Citizenship	CITY Walenstadt	STATE OR COUNTRY Switzerland	COUNTRY OF CITIZENSHIP Switzerland
Post Office Address	ADDRESS Roßweid 8, CH-8880	CITY Walenstadt, Switzerland	STATE OR COUNTRY ZIP CODE
Full Name of Second Inventor	FAMILY NAME GALEHR	FIRST GIVEN NAME Robert	SECOND GIVEN NAME
Residence & Citizenship	CITY Ludesch	STATE OR COUNTRY Austria	COUNTRY OF CITIZENSHIP Austria
Post Office Address	ADDRESS Walgaustraße 53,	CITY A-6713 Ludesch, Austria	STATE OR COUNTRY ZIP CODE
Full Name of Third Inventor	FAMILY NAME BERTSCH	FIRST GIVEN NAME Reinhard	SECOND GIVEN NAME
Residence & Citizenship	CITY Röthis	STATE OR COUNTRY Austria	COUNTRY OF CITIZENSHIP Austria
Post Office Address	ADDRESS Bruchatgasse 17b,	CITY A-6832 Röthis, Austria	STATE OR COUNTRY ZIP CODE
Full Name of Fourth Inventor	FAMILY NAME UMBERG	FIRST GIVEN NAME Reto	SECOND GIVEN NAME
Residence & Citizenship	CITY Flums	STATE OR COUNTRY Switzerland	COUNTRY OF CITIZENSHIP Switzerland
Post Office Address	ADDRESS Zwergstraße 1,	CITY CH-8890 Flums, Switzerland	STATE OR COUNTRY ZIP CODE
Full Name of Fifth Inventor	FAMILY NAME BREUSS	FIRST GIVEN NAME Hubert	SECOND GIVEN NAME
Residence & Citizenship	CITY Gisingen	STATE OR COUNTRY Austria	COUNTRY OF CITIZENSHIP Austria
Post Office Address	ADDRESS Austraße 18,	CITY A-6805 Gisingen, Austria	STATE OR COUNTRY ZIP CODE

Full Name of Sixth Inventor	FAMILY NAME LUTZ	FIRST GIVEN NAME Christian	SECOND GIVEN NAME
Residence & Citizenship	CITY Nüziders	STATE OR COUNTRY Austria	COUNTRY OF CITIZENSHIP Austria
Post Office Address	ADDRESS Im Daneu 25a, A-6714 Nüziders, Austria	CITY STATE OR COUNTRY	ZIP CODE

I further declare that all statements made herein of my own knowledge are true, and that all statements on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

1st Inventor Christoph Klukowski Date Feb. 10, 2004 Feb. 10, 2004
 Christoph KLÜKOWSKI

2nd Inventor Robert Gahy Date Feb. 10, 2004
 Robert GALEHR

3rd Inventor Reinhard Bertsch Date Feb. 10, 2004
 Reinhard BERTSCH

4th Inventor Reto Umberg Date Feb. 10, 2004
 Reto UMBERG

5th Inventor Hubert Breuss Date Feb. 10, 2004
 Hubert BREUSS

6th Inventor Christian Lutz Date Feb. 10, 2004
 Christian LUTZ

The above application may be more particularly identified as follows:

U.S. Application Serial No. 10/720,066 Filing Date November 25, 2003

Applicant Reference Number HE 18064/33/cb Atty Docket No. 2003-1554A

Title of Invention ADJUSTABLE STEERING COLUMN